

Securities and Exchange Commission

§ 240.14d-101

not be incorporated by reference unless the material incorporated by reference includes the entire period for which the comparative data is required to be given. See General Instruction F to this schedule.

4. If the offeror in a third-party tender offer is a natural person, and such person's financial information is material, disclose the net worth of the offeror. If the offeror's net worth is derived from material amounts of assets that are not readily marketable or there are material guarantees and contingencies, disclose the nature and approximate amount of the individual's net worth that consists of illiquid assets and the magnitude of any guarantees or contingencies that may negatively affect the natural person's net worth.

5. Pro forma financial information is required in a negotiated third-party cash tender offer when securities are intended to be offered in a subsequent merger or other transaction in which remaining target securities are acquired and the acquisition of the subject company is significant to the offeror under § 210.11-01(b)(1) of this chapter. The offeror must disclose the financial information specified in Item 3(f) and Item 5 of Form S-4 (§ 239.25 of this chapter) in the schedule filed with the Commission, but may furnish only the summary financial information specified in Item 3(d), (e) and (f) of Form S-4 in the disclosure document sent to security holders. If pro forma financial information is required by this instruction, the historical financial statements specified in Item 1010 of Regulation M-A (§ 229.1010 of this chapter) are required for the bidder.

6. The disclosure materials disseminated to security holders may contain the summarized financial information specified by Item 1010(c) of Regulation M-A (§ 229.1010 of this chapter) instead of the financial information required by Item 1010(a) and (b). In that case, the financial information required by Item 1010(a) and (b) of Regulation M-A must be disclosed in the statement. If summarized financial information is disseminated to security holders, include appropriate instructions on how more complete financial information can be obtained. If the summarized financial information is prepared on the basis of a comprehensive body of accounting principles other than U.S. GAAP, the summarized financial information must be accompanied by a reconciliation as described in Instruction 8 of this Item.

7. If the offeror is not subject to the periodic reporting requirements of the Act, the financial statements required by this Item need not be audited if audited financial statements are not available or obtainable without unreasonable cost or expense. Make a statement to that effect and the reasons for their unavailability.

8. If the financial statements required by this Item are prepared on the basis of a com-

prehensive body of accounting principles other than U.S. GAAP, provide a reconciliation to U.S. GAAP in accordance with Item 17 of Form 20-F (§ 249.220f of this chapter), unless a reconciliation is unavailable or not obtainable without unreasonable cost or expense. At a minimum, however, when financial statements are prepared on a basis other than U.S. GAAP, a narrative description of all material variations in accounting principles, practices and methods used in preparing the non-U.S. GAAP financial statements from those accepted in the U.S. must be presented.

Item 11. Additional Information

Furnish the information required by Item 1011 of Regulation M-A (§ 229.1011 of this chapter).

Item 12. Exhibits

File as an exhibit to the Schedule all documents specified by Item 1016 (a), (b), (d), (g) and (h) of Regulation M-A (§ 229.1016 of this chapter).

Item 13. Information Required by Schedule 13E-3

If the Schedule TO is combined with Schedule 13E-3 (§ 240.13e-100), set forth the information required by Schedule 13E-3 that is not included or covered by the items in Schedule TO.

Signature. After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

(Signature)

(Name and title)

(Date)

Instruction to Signature: The statement must be signed by the filing person or that person's authorized representative. If the statement is signed on behalf of a person by an authorized representative (other than an executive officer of a corporation or general partner of a partnership), evidence of the representative's authority to sign on behalf of the person must be filed with the statement. The name and any title of each person who signs the statement must be typed or printed beneath the signature. See §§ 240.12b-11 and 240.14d-1(f) with respect to signature requirements.

[64 FR 61462, Nov. 10, 1999]

§ 240.14d-101 Schedule 14D-9.

Securities and Exchange Commission,
Washington, D.C. 20549
Schedule 14D-9

§ 240.14d-101

Solicitation/Recommendation Statement
under Section 14(d)(4) of the Securities Ex-
change Act of 1934

(Amendment No. _____)

(Name of Subject Company)

(Names of Persons Filing Statement)

(Title of Class of Securities)

(CUSIP Number of Class of Securities)

(Name, address, and telephone numbers of
person authorized to receive notices and
communications on behalf of the persons fil-
ing statement)

[] Check the box if the filing relates sole-
ly to preliminary communications made be-
fore the commencement of a tender offer.

General Instructions:

A. File eight copies of the statement, in-
cluding all exhibits, with the Commission if
paper filing is permitted.

B. If the filing contains only preliminary
communications made before the commence-
ment of a tender offer, no signature is re-
quired. The filer need not respond to the
items in the schedule. Any pre-commence-
ment communications that are filed under
cover of this schedule need not be incor-
porated by reference into the schedule.

C. If an item is inapplicable or the answer
is in the negative, so state. The statement
published, sent or given to security holders
may omit negative and not applicable re-
sponses. If the schedule includes any infor-
mation that is not published, sent or given
to security holders, provide that information
or specifically incorporate it by reference
under the appropriate item number and
heading in the schedule. Do not recite the
text of disclosure requirements in the sched-
ule or any document published, sent or given
to security holders. Indicate clearly the cov-
erage of the requirements without referring
to the text of the items.

D. Information contained in exhibits to the
statement may be incorporated by reference
in answer or partial answer to any item un-
less it would render the answer misleading,
incomplete, unclear or confusing. A copy of
any information that is incorporated by re-
ference or a copy of the pertinent pages of a
document containing the information must
be submitted with this statement as an ex-
hibit, unless it was previously filed with the
Commission electronically on EDGAR. If an
exhibit contains information responding to
more than one item in the schedule, all in-
formation in that exhibit may be incor-
porated by reference once in response to the
several items in the schedule for which it
provides an answer. Information incor-

17 CFR Ch. II (4-1-02 Edition)

porated by reference is deemed filed with the
Commission for all purposes of the Act.

E. Amendments disclosing a material
change in the information set forth in this
statement may omit any information pre-
viously disclosed in this statement.

Item 1. Subject Company Information

Furnish the information required by Item
1002(a) and (b) of Regulation M-A (§ 229.1002 of
this chapter).

*Item 2. Identity and Background of Filing
Person*

Furnish the information required by Item
1003(a) and (d) of Regulation M-A (§ 229.1003 of
this chapter).

*Item 3. Past Contacts, Transactions,
Negotiations and Agreements*

Furnish the information required by Item
1005(d) of Regulation M-A (§ 229.1005 of this
chapter).

Item 4. The Solicitation or Recommendation

Furnish the information required by Item
1012(a) through (c) of Regulation M-A
(§ 229.1012 of this chapter).

*Item 5. Person/Assets, Retained, Employed,
Compensated or Used*

Furnish the information required by Item
1009(a) of Regulation M-A (§ 229.1009 of this
chapter).

*Item 6. Interest in Securities of the Subject
Company*

Furnish the information required by Item
1008(b) of Regulation M-A (§ 229.1008 of this
chapter).

*Item 7. Purposes of the Transaction and Plans
or Proposals*

Furnish the information required by Item
1006(d) of Regulation M-A (§ 229.1006 of this
chapter).

Item 8. Additional Information

Furnish the information required by Item
1011(b) of Regulation M-A (§ 229.1011 of this
chapter).

Item 9. Exhibits

File as an exhibit to the Schedule all docu-
ments specified by Item 1016(a), (e) and (g) of
Regulation M-A (§ 229.1016 of this chapter).

Signature. After due inquiry and to the best
of my knowledge and belief, I certify that
the information set forth in this statement
is true, complete and correct.

(Signature)

(Name and title)

Securities and Exchange Commission

§ 240.14d-102

(Date) _____

Instruction to Signature: The statement must be signed by the filing person or that person's authorized representative. If the statement is signed on behalf of a person by an authorized representative (other than an executive officer of a corporation or general partner of a partnership), evidence of the representative's authority to sign on behalf of the person must be filed with the statement. The name and any title of each person who signs the statement must be typed or printed beneath the signature. See §240.14d-1(f) with respect to signature requirements.

[64 FR 61464, Nov. 10, 1999]

§ 240.14d-102 Schedule 14D-1F. Tender offer statement pursuant to rule 14d-1(b) under the Securities Exchange Act of 1934.

Securities and Exchange Commission

Washington, DC

Schedule 14D-1F

Tender Offer Statement Pursuant to Rule 14d-1(b) Under the Securities Exchange Act of 1934

[Amendment No. _____]

(Name of Subject Company [Issuer]) _____

(Translation of Subject Company's [Issuer's] name into English (if applicable)) _____

(Jurisdiction of Subject Company's [Issuer's] Incorporation or Organization) _____

(Bidder) _____

(Title of Class of Securities) _____

(CUSIP Number of Class of Securities (if applicable)) _____

(Name, address (including zip code) and telephone number (including area code) of person(s) authorized to receive notices and communications on behalf of bidder) _____

(Date tender offer first published, sent or given to securityholders) _____

Calculation of Filing Fee*

Transaction Valuation
Amount of Filing Fee

*Set forth the amount on which the filing fee is calculated and state how it was determined. See General Instruction II. C. for rules governing the calculation of the filing fee.

[] Check box if any part of the fee is offset as provided by Rule 0-11(a) (2) and iden-

tify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: _____

Registration No.: _____

Filing Party: _____

Form: _____

Date Filed: _____

General Instructions

I. ELIGIBILITY REQUIREMENTS FOR USE OF SCHEDULE 14D-1F

A. Schedule 14D-1F may be used by any person making a cash tender or exchange offer (the "bidder") for securities of any issuer incorporated or organized under the laws of Canada or any Canadian province or territory that is a foreign private issuer, where less than 40 percent of the outstanding class of such issuer's securities that is the subject of the offer is held by U.S. holders. The calculation of U.S. holders shall be made as of the end of the subject issuer's last quarter or, if such quarter terminated within 60 days of the filing date, as of the end of such issuer's preceding quarter.

Instructions

1. For purposes of this Schedule, "foreign private issuer" shall be construed in accordance with Rule 405 under the Securities Act.

2. For purposes of this Schedule, the term "U. S. holder" shall mean any person whose address appears on the records of the issuer, any voting trustee, any depositary, any share transfer agent or any person acting in a similar capacity on behalf of the issuer as being located in the United States.

3. With respect to any tender offer, including any exchange offer, otherwise eligible to proceed in accordance with Rule 14d-1(b) under the Securities Exchange Act of 1934 (the "Exchange Act"), the issuer of the subject securities will be presumed to be a foreign private issuer and U. S. holders will be presumed to hold less than 40 percent of such outstanding securities, unless (a) the aggregate trading volume of that class on national securities exchanges in the United States and on NASDAQ exceeded its aggregate trading volume on securities exchanges in Canada and on the Canadian Dealing Network, Inc. ("CDN") over the 12 calendar month period prior to commencement of this offer, or if commenced in response to a prior offer, over the 12 calendar month period prior to commencement of the initial offer (based on volume figures published by such exchanges and NASDAQ and CDN); (b) the most recent annual report or annual information form filed or submitted by the issuer with securities regulators of Ontario, Quebec, British Columbia or Alberta (or, if the issuer of the